

**CALIFORNIA BOARD OF ACCOUNTANCY**

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PROPOSAL TO CHANGE CPA LICENSING REQUIREMENTS

The California Board of Accountancy (Board) at its meeting on November 16, 2007, voted to pursue law changes to make the requirements for obtaining a California CPA license more consistent with the Uniform Accountancy Act (UAA) and with the licensure requirements of most other states.

Currently, California applicants have two options for licensure – Pathway 1 and Pathway 2. On March 21, 2008, the Board will consider proposed statutory changes to eliminate the Pathway 1 licensure option effective January 1, 2012.

Pathway 1 educational requirements include a conferred baccalaureate degree, a minimum of 24 semester units in accounting-related subjects, and a minimum of 24 semester units of business-related subjects. Pathway 1 applicants have a 24-month experience requirement and may be licensed with general accounting or attest experience.

Pathway 2 educational requirements include 150 semester units of education, a conferred baccalaureate degree, a minimum of 24 semester units in accounting-related subjects, and a minimum of 24 semester units of business-related subjects. Pathway 2 applicants have a 12-month experience requirement and may be licensed with general accounting or attest experience.

If proposed law changes are enacted, Pathway 1 applicants not licensed by January 1, 2012, will be required to obtain 150 semester units of education to apply and qualify for licensure under Pathway 2.

The earliest date proposed changes eliminating Pathway 1 could be signed into law is January 2009. Updates to this information, as it becomes available, will be provided on the Board's web site at www.dca.ca.gov/cba. If you have questions you may contact the Board at (916) 561-1701 or by email at licensinginfo@cba.ca.gov.

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